

CITY OF HOUSTON

LEGAL SERVICES

NATURE AND EXTENT OF SERVICES

The Legal Department provides legal counsel, advice, and representation for the Mayor, City Council, City departments, Council committees, and City boards and commissions. Activities include ordinance and resolution preparation, contract negotiations, utility regulation, civil code drafting and enforcement, personnel damage defense, claims, prosecution of criminal offenses, and real property tax collections and deed restriction enforcement. The Department identifies time spent by individual attorney, case, and department. The legal services are comprised of "internal" legal services and legal service contracts. Only the legal services that are performed "internally" are allocable in the OMB Plan.

The total number of actual hours spent for City departments in FY 2001 is the basis for allocation. Since the bond funds are directly billed by the Legal Department for services rendered, no allocation is made for those bond funds.

City of Houston, Texas
FY 2004 OMB A-87 Cost All. Plan
LEGAL DEPT.
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$10,911,235			\$10,911,235
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	131,113		131,113	
EQUIPMENT DEPRECIATION	77,725		77,725	
GENERAL CITYWIDE SERVICES	211,991	14,340	226,331	
F&A ADMINISTRATIVE SERVICES	57,507	7,932	65,439	
F&A INFORMATION SERVICES	166,224	18,021	184,245	
F&A PURCHASING SERVICES	11,718	2,615	14,333	
F&A FINANCIAL SERVICES	33,769	3,476	37,245	
AFFIRMATIVE ACTION	1,888	147	2,035	
MAYOR'S OFFICE - EXECUTIVE	18,142	19,269	37,411	
HUMAN RESOURCES	21,182	2,783	23,965	
CONTROLLER'S OFFICE	75,950	12,325	88,275	
LEGAL DEPT.		980,925	980,925	
BUILDING SERVICES		1,092,087	1,092,087	
CONVENTION/ENTERTAIN. RENTAL		11,961	11,961	
POLICE. RECORDS		143,597	143,597	
Total allocated additions:	807,209	2,309,478	3,116,687	3,116,687
Total to be allocated:	\$11,718,444	\$2,309,478		\$14,027,922
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LEGAL DEPT.
Schedule of costs to be
allocated by function

	Total General & admin	LEGAL SERVICES
Wages & benefits		

SALARIES & WAGES	\$7,736,343	\$7,736,343
FRINGE BENEFITS	1,972,384	1,972,384
Other expense and cost		

SUPPLIES	485,373	485,373
OTHER CHARGES	717,135	717,135
CAPITAL OUTLAY		
Departmental		
Expenditures	10,911,235	10,911,235
Functional cost	10,911,235	10,911,235
Additions: 1st		
Others	807,209	807,209
Reallocate admin		(807,209) 807,209
Allocable costs	11,718,444	11,718,444
1st Allocation	11,718,444	11,718,444
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Additions: 2nd		
Others	2,309,478	2,309,478
Reallocate admin		(2,309,478) 2,309,478
Allocable costs	2,309,478	2,309,478
2nd Allocation	2,309,478	2,309,478
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DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
LEGAL DEPT.
Schedule of costs to be
allocated by function

Detail page 131
Schedule 13.003
FISCAL 2002
(continued)

	Total General & admin	LEGAL SERVICES
Total allocated	\$14,027,922 =====	\$14,027,922 =====

LEGAL DEPT.
Detail allocation of
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
GEN CITYWIDE SVC	2,514	1.729	\$202,716		\$202,716		\$202,716
F&A ADMIN	878	0.604	70,798		70,798		70,798
F&A ADMIN SVCS	2,032	1.398	163,850		163,850		163,850
F&A INFORM. SVCS	3,730	2.566	300,769		300,769		300,769
F&A PURCHASING S	1,018	0.700	82,086		82,086		82,086
F&A FINANCIAL SE	807	0.555	65,072		65,072		65,072
AFFIRMATIVE ACT	204	0.140	16,450		16,450		16,450
MAYOR-EXECUTIVE	2,433	1.674	196,185		196,185		196,185
HUMAN RESOURCES	2,888	1.987	232,874		232,874		232,874
CONTROLLER	812	0.558	65,476		65,476		65,476
LEGAL	12,165	8.370	980,925		980,925		980,925
BUILDING SVCS	1,236	0.850	99,665		99,665	24,641	124,306
MUN COURTS-ADMIN	838	0.576	67,572		67,572	16,706	84,278
MUN COURTS-JUSTI	50,168	34.520	4,045,297		4,045,297	1,000,137	5,045,434
POLICE	14,902	10.254	1,201,623		1,201,623	297,083	1,498,706
FIRE	3,844	2.645	309,961		309,961	76,633	386,594
PW & ENG. OTHER	6,995	4.813	564,042		564,042	139,451	703,493
HOUSTON TRANSTAR	341	0.234	27,497		27,497	6,798	34,295
PW DRAIN MGT/227	356	0.244	28,706		28,706	7,097	35,803
PW PUB UTIL./701	5,120	3.523	412,851	(187,945)	224,906	102,071	326,977
PW ECRE. ADMIN	243	0.167	19,594		19,594	4,844	24,438
PW ECRE. DESIGN	633	0.435	51,042		51,042	12,619	63,661
PW ECRE. REAL ES	1,936	1.332	156,109		156,109	38,596	194,705
PW ECRE. PLANNIN	67	0.062	5,403		5,403	1,336	6,739
SOLID WASTE MGMT	1,069	0.735	86,199		86,199	21,311	107,510
AVIATION	1,569	1.079	126,516		126,516	31,279	157,795
HOUSING/COM. DEV	298	0.205	24,029		24,029	5,941	29,970
LIBRARY	1,017	0.699	82,006		82,006	20,275	102,281
PARKS & RECREAT	2,522	1.735	203,361		203,361	50,278	253,639
HEALTH/HUMAN SVS	1,510	1.039	121,759		121,759	30,103	151,862
CONVENTION/ENTER	2,664	1.833	214,812		214,812	53,109	267,921
CITY COUNCIL	931	0.640	75,071		75,071	18,560	93,631
F&A TAX & REVEUE	918	0.631	74,023		74,023	18,301	92,324
PLANNING & DEV	12,423	8.548	1,001,729		1,001,729	247,662	1,249,391

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
LEGAL DEPT.
Detail allocation of
LEGAL SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
P/D.SIGN ADM 210	463	0.318	\$37,334		\$37,334	\$9,230	\$46,564
P/D.BLDG INS 214	545	0.375	43,946		43,946	10,865	54,811
CITY SECRETARY	1,585	1.090	127,806		127,806	31,598	159,404
TIRZ's (20)	1,653	1.137	133,290		133,290	32,954	166,244
Subtotal	145,327	100.000	11,718,444	(187,945)	11,530,499	2,309,478	13,839,977
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Direct Billed				187,945	187,945		187,945
Total	145,327	100.000	\$11,718,444		\$11,718,444	\$2,309,478	\$14,027,922
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(A) Alloc basis: Number of Hours Billed

Source: Legal Department

LEGAL DEPT.
Departmental Cost
Allocation Summary

	Total	LEGAL SERVICES
GEN CITYWIDE SVC	\$202,716	\$202,716
F&A ADMIN	70,798	70,798
F&A ADMIN SVCS	163,850	163,850
F&A INFORM. SVCS	300,769	300,769
F&A PURCHASING S	82,086	82,086
F&A FINANCIAL SE	65,072	65,072
AFFIRMATIVE ACT	16,450	16,450
MAYOR-EXECUTIVE	196,185	196,185
HUMAN RESOURCES	232,874	232,874
CONTROLLER	65,476	65,476
LEGAL	980,925	980,925
BUILDING SVCS	124,306	124,306
MUN COURTS-ADMIN	84,278	84,278
MUN COURTS-JUSTI	5,045,434	5,045,434
POLICE	1,498,706	1,498,706
FIRE	386,594	386,594
PW & ENG. OTHER	703,493	703,493
HOUSTON TRANSTAR	34,295	34,295
PW DRAIN MGT/227	35,803	35,803
PW PUB UTIL./701	326,977	326,977
PW ECRE. ADMIN	24,438	24,438
PW ECRE. DESIGN	63,661	63,661
PW ECRE. REAL ES	194,705	194,705
PW ECRE. PLANNIN	6,739	6,739
SOLID WASTE MGMT	107,510	107,510
AVIATION	157,795	157,795
HOUSING/COM. DEV	29,970	29,970
LIBRARY	102,281	102,281
PARKS & RECREAT	253,639	253,639
HEALTH/HUMAN SVS	151,862	151,862
CONVENTION/ENTER	267,921	267,921
CITY COUNCIL	93,631	93,631
F&A TAX & REVENUE	92,324	92,324
PLANNING & DEV	1,249,391	1,249,391
P/D.SIGN ADM 210	46,564	46,564

DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 OMB A-87 Cost All.Plan
LEGAL DEPT.
Departmental Cost
Allocation Summary

Detail page 135
Schedule 13.005
FISCAL 2002
(continued)

	Total	LEGAL SERVICES
P/D.BLDG INS 214	\$54,811	\$54,811
CITY SECRETARY	159,404	159,404
TIRZ's (20)	166,244	166,244
Direct Billed	187,945	187,945
Total	\$14,027,922	\$14,027,922
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